

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

RONALD CANTOR, et al.,

Plaintiffs,

v.

RONALD O. PERELMAN, et al.,

Defendants.

No. 97-CIV-586-KAJ

**TRANSMITTAL DECLARATION OF JAMES A. WHITNEY IN SUPPORT OF
DEFENDANTS' BRIEF IN OPPOSITION TO PLAINTIFFS' MOTION TO
COMPEL THE PRODUCTION OF DOCUMENTS**

James A. Whitney hereby deposes and says:

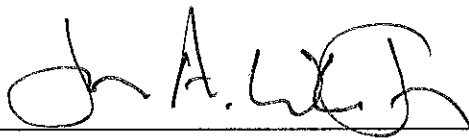
1. I am associated with Skadden, Arps, Slate, Meagher & Flom LLP, counsel for the defendants in this action. I submit this declaration in support of Defendants' Brief in Opposition to Plaintiffs' Motion to Compel the Production of Documents.

2. Attached hereto is a true and correct copy of the following document referenced in the Defendants' Brief in Opposition to Plaintiffs' Motion to Compel the Production of Documents:

Exhibit No.	Description
1	Agreement and Plan of Merger By and Among Toy Biz, Inc., Marvel Entertainment Group, Inc. and MEG Acquisition Corp.

I declare, under penalty of perjury, that the foregoing is true and correct.

Executed on December 6, 2005, Wilmington, Delaware.


James A. Whitney (I.D. No. 4161)